Final Course
Study Material
(Modules 1 to 3)

Paper 3

Advanced Auditing, Assurance & Professional Ethics

Module – 2

(Relevant for May, 2027 and onward Examinations)

BOARD OF STUDIES(ACADEMIC)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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SIGNIFICANT CHANGES

Significant changes in this Module 2 *vis-à-vis* Module 2 of November, 2024 edition of the Study Material *(The amendments made in the respective chapters / units have been highlighted in bold and italics for easy reference except newly added illustrations)*		
Chapter	**Chapter name**	**Details**
8.	**Specialised Areas**	Practice Questions are being inserted at the end of Chapter
9.	**Related Services**	Practice Questions are being inserted at the end of Chapter
10.	**Review of Financial Information**	Practice Questions are being inserted at the end of Chapter
11.	**Prospective Financial Information and Other Assurance Services**	Practice Questions are being inserted at the end of Chapter
12.	**Digital Auditing and Assurance**	Practice Questions are being inserted at the end of Chapter
13.	**Group Audits**	Practice Questions are being inserted at the end of Chapter
14.	**Special Features of Audit of Banks & Non-Banking Financial Companies**	• Special Features of Audit of Banks & Non-Banking Financial Companies amendments are given in bold and italics. • Practice Questions are being inserted at the end of Chapter in both the Units.

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CONTENTS

MODULE – 1

Chapter 1: Quality Control

Chapter 2: General Auditing Principles and Auditors Responsibilities

Chapter 3: Audit Planning, Strategy and Execution

Chapter 4: Materiality, Risk Assessment and Internal Control

Chapter 5: Audit Evidence

Chapter 6: Completion and Review

Chapter 7: Reporting

MODULE – 2

Chapter 8: Specialised Areas

Chapter 9: Related Services

Chapter 10: Review of Financial Information

Chapter 11: Prospective Financial Information and Other Assurance Services

Chapter 12: Digital Auditing and Assurance

Chapter 13: Group Audits

Chapter 14: Special Features of Audit of Banks & Non-Banking Financial Companies

MODULE – 3

Chapter 15: Overview of Audit of Public Sector Undertakings

Chapter 16: Internal Audit

Chapter 17: Due Diligence, Investigation & Forensic Accounting

Chapter 18 : Emerging Areas: Sustainable Development Goals (SDG) & Environment, Social And Governance (ESG) Assurance

Chapter 19: Professional Ethics & Liabilities of Auditors

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DETAILED CONTENTS MODULE - 2

CHAPTER 8: SPECIALISED AREAS

LEARNING OUTCOMES 8.1

CHAPTER OVERVIEW 8.2

Contents:

1. Introduction 8.3

2. SA 800 Special Considerations - Audits of Financial Statements Prepared in Accordance with Special Purpose Frameworks 8.4

   2.1 What is Special Purpose framework? 8.4

   2.2 Considerations When Accepting Such Engagement 8.5

   2.3 Considerations When Planning and Performing such Audit 8.6

   2.4 Description of the Applicable Financial Reporting Framework 8.7

   2.5 Alerting Readers that the Financial Statements are Prepared in Accordance with a Special Purpose Framework 8.8

   2.6 Restriction on Distribution or Use 8.9

3. SA 805 Special Considerations—Audits of Single Financial Statements and Specific Elements, Accounts or Items of a Financial Statement 8.10

   3.1 What is a Single Financial Statement? 8.10

   3.2 What is Element of a Financial Statement? 8.10

   3.3 Considerations When Accepting Such Engagement 8.11

   3.4 Considerations When Planning and Performing the Audit 8.12

   3.5 Form of Opinion 8.13

   3.6 Forming an Opinion and Reporting Considerations 8.14

4. SA 810 Engagements to Report on Summary Financial Statements 8.19

   4.1 What do Summary Financial Statements Reflect? 8.20

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4.2 Engagement Acceptance 8.20
4.3 Nature of Procedures to be Performed by Auditor 8.23
4.4 Form of Opinion 8.23
4.5 Auditor's Report on Summary Financial Statements 8.24
4.6 Modifications to the Opinion, Emphasis of Matter Paragraph or Other Matter Paragraph in the Auditor's Report on the Audited Financial Statements 8.26
4.7 Restriction on Distribution or Use or Alerting Readers to the Basis of Accounting 8.28
4.8 Comparatives 8.28
4.9 Unaudited Supplementary Information Presented with Summary Financial Statements 8.28
4.10 Information in Documents Containing Summary Financial Statements 8.28
4.11 Auditor Association 8.29
4.12 Timing of Work and Events Subsequent to the Date of the Auditor's Report on the Audited Financial Statements 8.30

KEY TAKEAWAYS 8.34

TEST YOUR KNOWLEDGE 8.36

CHAPTER 9: RELATED SERVICES

LEARNING OUTCOMES 9.1

CHAPTER OVERVIEW 9.2

Contents:

1. Introduction 9.3
2. SRS 4400 Engagements to Perform Agreed-upon Procedures regarding Financial Information 9.4
   2.1 Objective in Accordance with SRS 4400 ..... 9.4
   2.2 Audit vs. Agreed-upon Procedures 9.5

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2.3 General Principles of an Agreed-upon Procedures Engagement 9.6
2.4 Reporting 9.8
2.5 Documentation 9.9
3. SRS 4410 Compilation Engagements 9.9
3.1 Objectives in accordance with SRS 4410 ..... 9.11
3.2 Scope of Compilation Engagements 9.11
3.3 Ethical Requirements 9.11
3.4 Engagement Acceptance and Continuance 9.12
3.5 Performing the Engagement 9.13
3.6 Communication with Management and Those Charged with Governance 9.14
3.7 The Practitioner's Report 9.14
3.8 Engagement Level Quality Control 9.16
3.9 Documentation 9.16
KEY TAKEAWAYS 9.19
TEST YOUR KNOWLEDGE 9.20

CHAPTER 10: REVIEW OF FINANCIAL INFORMATION

LEARNING OUTCOMES 10.1
CHAPTER OVERVIEW 10.2
Contents:
1. Introduction 10.3
1.1 Standards on Review Engagements 10.3
2. SRE 2400 Engagements to Review Historical Financial Statements 10.4
2.1 Objectives in a review of financial statements in accordance with SRE 2400 ..... 10.5
2.2 Compliance with Ethical Requirements and Engagement Level Quality Control 10.5

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2.3 Preconditions for Accepting a Review Engagement 10.6

2.4 Agreeing to the Terms of Engagement 10.8

2.5 Emphasis of Matter and Other Matter Paragraphs in the Practitioner's Report 10.25

2.6 Other Reporting Responsibilities 10.25

2.7 Documentation 10.26

2.8 Audit Vs. Review 10.27

3. SRE 2410 Review of Interim Financial Information Performed by the Independent Auditor of the Entity 10.28

3.1 Objective of an Engagement to Review Interim Financial Information in Accordance with SRE 2410 ..... 10.28

3.2 Agreeing the Terms of the Engagement 10.29

3.3 Understanding the Entity and its Environment including its Internal Control 10.29

3.4 Inquiries, Analytical and other Review procedures 10.31

3.5 Evaluation of Misstatements 10.35

3.6 Management representations 10.35

3.7 Auditor's Responsibility for Accompanying Information 10.36

3.8 Communication 10.37

3.9 Reporting the Nature, Extent and Results of the Review of Interim Financial Information 10.38

3.10 Departure from the Applicable Financial Reporting Framework 10.39

3.11 Limitation on Scope 10.40

3.12 Going Concern and Significant Uncertainties 10.41

3.13 Other Considerations 10.41

3.14 Documentation 10.42

KEY TAKEAWAYS 10.46

TEST YOUR KNOWLEDGE 10.47

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CHAPTER 11: PROSPECTIVE FINANCIAL INFORMATION AND OTHER ASSURANCE SERVICES

LEARNING OUTCOMES 11.1

CHAPTER OVERVIEW 11.2

Contents:

1. Introduction 11.3
   - 1.1 Standards on Assurance Engagements 11.4
2. SAE 3400 The Examination of Prospective Financial Information 11.4
   - 2.1 Scope of SAE-3400 ..... 11.6
   - 2.2 Nature of Assurance Regarding Prospective Financial Information 11.6
   - 2.3 Responsibility of Preparation and Presentation of Prospective Financial Information 11.6
   - 2.4 Duties of Member who is Examining the Prospective Financial Information 11.7
   - 2.5 Nature of Assurance regarding Prospective Financial Information 11.8
   - 2.6 Acceptance of Engagement: Precautions to be taken by Auditor Before Accepting such an Engagement: 11.8
   - 2.7 Examination Procedures 11.9
   - 2.8 Presentation and Disclosure 11.10
   - 2.9 Report on Examination of Prospective Financial Information 11.11
   - 2.10 Documentation 11.13
3. SAE 3402 Assurance Reports on Controls at a Service Organisation 11.13
   - 3.1 Scope of SAE 3402 ..... 11.13
   - 3.2 Objectives of Service Auditor in Accordance with SAE 3402 ..... 11.15
   - 3.3 Type 1 Report & Type 2 Report 11.15
   - 3.4 How such an Engagement is Proceeded with? 11.16
   - 3.5 Reporting 11.19

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3.6 Documentation 11.21

4. SAE 3420 Assurance Engagements to Report on the Compilation of Pro Forma Financial Information Included in a Prospectus 11.22

4.1 Objectives in Accordance with SA 3420 ..... 11.23

4.2 Compilation of Pro forma financial information 11.23

4.3 Nature of the Practitioner's Responsibility 11.24

4.4 Steps involved in such an engagement 11.24

4.5 Documentation 11.30

KEY TAKEAWAYS 11.33

TEST YOUR KNOWLEDGE 11.34

CHAPTER 12: DIGITAL AUDITING AND ASSURANCE

LEARNING OUTCOMES 12.1

CHAPTER OVERVIEW 12.2

Contents:

1. Digital Audit 12.4

1.1 What is a Digital Audit? 12.4

1.2 Key Features of a Digital Audit 12.4

1.3 Advantages of Digital Audit 12.5

1.4 Consideration and Challenges of Digital Audit 12.6

2. Auditing Digitally 12.7

2.1 What is the Concept of Auditing Digitally? 12.7

2.2 Key Features or Advantages of Auditing Digitally 12.8

2.3 Considerations in Auditing Digitally 12.9

3. How to Perform Digital Audit 12.11

3.1 Understand the IT Environment 12.11

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3.2 Identifying the Risks Arising from Usage of IT 12.13
3.3 Know How to Identify the IT Dependencies Impacting the Audit 12.15
4. Assessing Cyber Risks (Including Remote Audit) 12.17
4.1 What is Cyber Risk 12.17
4.2 Stages of Cyber Risks 12.20
4.3 Cyber Security Framework 12.21
4.4 Control considerations for Cyber Risks 12.25
4.5 Remote Audit 12.27
5. Emerging Technologies in Audit 12.29
6. Automated Tools in Audit 12.33
6.1 Internet of Things (IoT) 12.33
6.2 Artificial Intelligence (AI) 12.34
6.3 Blockchain 12.35
6.4 Robotic Process Automation (RPA) 12.38
7. Control Considerations or Objectives of Auditing Digitally 12.42
7.1 Key Steps for Auditors in a Changing Technology Environment 12.43
8. Next Generation Audit 12.44
9. Conclusion 12.48
KEY TAKEAWAYS 12.48
TEST YOUR KNOWLEDGE 12.54

CHAPTER 13: GROUP AUDITS

Learning Outcomes 13.1
Chapter Overview 13.2
1. Introduction 13.3
1.1 Consolidation of Financial Statements - Mandatory under the Companies Act, 2013 ..... 13.5

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2. Responsibility of Parent 13.7
3. Responsibility of the Auditor of the Consolidated Financial Statements 13.8
4. Audit Considerations 13.9
5. Auditing the Consolidation 13.12
6. Special Considerations 13.16
6.1 Permanent Consolidation Adjustments 13.16
6.2 Current Period Consolidation Adjustments 13.17
7. Management Representations 13.24
8. Reporting 13.24
8.1 When the Parent's Auditor is also the Auditor of all its Components 13.25
8.2 When the Parent's Auditor is not the Auditor of all its Components 13.25
8.3 When the Component(s) Auditor Reports on Financial Statements under an Accounting Framework Different than that of the Parent 13.26
8.4 When the Component(s) Auditor Reports under an Auditing Framework Different than that of the Parent 13.27
8.5 Components Not Audited 13.27
KEY TAKEAWAYS 13.28
TEST YOUR KNOWLEDGE 13.30

CHAPTER 14: SPECIAL FEATURES OF AUDIT OF BANKS & NON-BANKING FINANCIAL COMPANIES

UNIT 1 – SPECIAL FEATURES OF AUDIT OF BANKS 14.1

LEARNING OUTCOMES 14.1
UNIT OVERVIEW 14.2
1. Introduction 14.4
2. Legal Framework 14.6
3. Form and Content of Financial Statements 14.7

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3.1 Audit of Accounts & Appointment of Auditor 14.7
4. Conducting an Audit 14.10
4.1 Internal Audit and Inspection 14.10
5. Internal Control in Certain Selected Areas 14.12
6. Compliance with CRR and SLR requirements 14.17
7. Verification of Assets 14.22
8. Verification of Capital & Liabilities 14.45
8.1 Stress Testing 14.45
8.2 BASEL III framework 14.46
9. Auditor's Report 14.58
9.1 Format of Audit Report 14.59
9.2 Long Form Audit Report 14.60
9.3 Other Reporting Requirements 14.61
9.4 Reports and certificates 14.61
10. Concurrent Audit 14.63
10.1 Scope of Concurrent Audit 14.63
10.2 Concurrent Audit System in Commercial Banks 14.64
10.3 Coverage of Business/Branches 14.64
10.4 Types of Activities to be Covered 14.65
10.5 Appointment of Concurrent Auditors and Accountability 14.69
10.6 Remuneration of Concurrent Auditor 14.69
10.7 Reporting Systems 14.70
11 Audit Committee 14.70
KEY TAKEAWAYS 14.71
TEST YOUR KNOWLEDGE 14.73

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UNIT-II SPECIAL FEATURES OF AUDIT OF NON-BANKING FINANCIAL COMPANIES (NBFCS)

LEARNING OUTCOMES 14.94

UNIT OVERVIEW 14.95

1. Introduction 14.96

2. Difference between Banks and NBFCS 14.104

3. Prudential Norms 14.105

   3.1 Capital Requirements 14.105

   3.2 Income Recognition 14.110

   3.3 Provisioning Requirements 14.114

4. Audit Procedures 14.115

5. Classification of Frauds by NBFC 14.120

6. Audit Check-List 14.122

7. Auditor's Duty 14.124

   7.1 Compliance with NBFC Auditor's Report - RBI Directions 14.124

   7.2 Compliance with CARO 2020 ..... 14.131

   7.3 Appointment of Statutory Auditors – RBI (NBFC – Statutory Audit) Directions, 2026 ..... 14.132

   7.4 Filing of Supervisory Returns – RBI (NBFC – Supervisory Returns) Directions, 2026 ..... 14.135

8. Indian Accounting Standards (IND AS) 14.136

   8.1 Applicability of Indian Accounting Standards (Ind AS) on NBFCs 14.136

   8.2 Format for preparation of financial statements by NBFCs under Ind- AS 14.136

   8.3 Related Party Exposure Disclosures 14.142

   8.4 Differences between Division II (Ind- AS- Other than NBFCs) and Division III (Ind- AS- NBFCs) of Schedule III 14.143

KEY TAKEAWAYS 14.144

TEST YOUR KNOWLEDGE 14.146

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